

**PECULIARITIES OF TAXATION IN UKRAINE UNDER MARTIAL LAW
(ОСОБЛИВОСТІ ОПОДАТКУВАННЯ В УКРАЇНІ В УМОВАХ ВОЄННОГО
СТАНУ)**

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У роботі розглянуто податкову систему України та зміни, які відбулися в умовах воєнного стану. Проаналізовано ключові аспекти, такі як податок на прибуток підприємств, податок на додану вартість, єдиний податок, акцизний податок, мито та податок на доходи фізичних осіб (ПДФО). Розглянуто різні ставки та особливості застосування кожного виду податку з урахуванням їх впливу на бізнес та економіку України. Аналітичний погляд на цю тему дозволяє визначити тенденції та основні реформи у сфері оподаткування, які формуватимуть економічний ландшафт країни в майбутньому.

Ключові слова: *оподаткування, світові тенденції, внутрішні реформи, інвестиції, бізнес, міжнародні стандарти, регіональні фактори, податкові стимули, фіскальна ефективність.*

The research paper examines the tax system of Ukraine and the changes that took place under martial law. Key aspects such as corporate income tax, value added tax, single tax, excise tax, customs duty and personal income tax (PIT) are analyzed. Various rates and features of the application of each type of tax are considered, taking into account their impact on the business and economy of Ukraine. An analytical view of this topic allows you to identify trends and major reforms in the field of taxation that will shape the country's economic landscape in the future.

Key words: *taxation, world trends, internal reforms, investments, business, international standards, regional factors, tax incentives, fiscal efficiency.*

In Ukraine, as in other countries, the taxation system is a key instrument of fiscal policy aimed at ensuring economic stability and implementing social programmes. Significant changes and challenges in the global economy and domestic politics require constant adaptation of the tax system.

Taxation in Ukraine is influenced by global trends and changes aimed at supporting business and investment. Important domestic reforms aimed at improving tax efficiency and promoting entrepreneurship are also under consideration.

Since Ukraine's independence, significant changes in the taxation system have taken place. In particular, the main components of the tax system, such as the corporate income tax and the value added tax, were established during this period. These steps were aimed at creating a stable fiscal framework for the newly created state and shaping budgetary policy.

In the following period, the taxation system was adapted to market conditions and reforms. New incentives were introduced to support business and investment, and real estate and land taxation reforms were carried out to improve fiscal fairness.

The current context is one of crisis and active reform. Strengthening the fight against tax evasion, introducing innovations in the tax system and responding to global trends have become key tasks. The current period is also characterised by the revision of rates and new approaches to taxation of large corporations to stimulate technological development [1].

Changes in the global economy can affect attitudes towards taxation, stimulating or hindering economic development. Political shake-ups and international commitments can also determine the direction of tax strategy development.

In the context of Ukraine, taking into account global trends, there is a need to adapt tax policy to international standards and requirements. Changes in global economic relations may also

affect the volume of international trade and the redistribution of the tax burden between sectors of the economy.

In addition, taking into account regional factors is important to ensure the effectiveness of the tax system. Adaptation to the specific conditions and needs of the regions contributes to more efficient use of resources and stimulates regional development [2].

One of the key strategies is to use tax incentives to attract investors and support entrepreneurial activity. For example, reducing tax rates for a short period of time or providing tax credits can create more favourable conditions for investors.

Adapting tax policy to market specifics can help to attract investment and support businesses more effectively. Ensuring a balance between reducing the tax burden and the financial stability of the state is a key aspect of successful tax regulation in the context of stimulating investment and business development in Ukraine.

Taxation in Ukraine comprises a number of taxes and mandatory contributions aimed at financing various areas of the state. Below is a general overview of the main taxes and their characteristics:

1. Corporate income tax (PIT):

- The standard CPT rate for most companies was 18% on a generalised basis.
- For companies operating in special economic zones, a reduced rate of 9% applies.

2. Value added tax (VAT):

- The general VAT rate was 20%.
- There is a reduced rate of 7% for certain goods and services.

3. Personal income tax (PIT):

- The general personal income tax rate was 18%.
- There are various exemptions and privileges for certain categories of income.

4. Excise taxes:

- Applied to certain goods such as alcohol and tobacco products, fuel, etc.

5. Unified social contribution (USC):

- The rates of the USC are subject to change, but are generally set at 22% for employers and 22% for employees.

These taxes and contributions are the main source of funding for the budget and various government programmes in Ukraine. Changes in tax legislation may occur as a result of economic reforms and updates. To obtain accurate and up-to-date information, it is recommended to refer to official sources and consult with tax specialists [3].

The Ukrainian tax system faces a number of challenges and opportunities in the context of global and domestic changes. One of the most important aspects is adapting to changes in the global economy, such as changes in international taxation standards and global trends in tax policy. Ukraine needs to respond proactively to these trends to ensure the competitiveness of its business and attract investment.

Domestic reforms play a key role in modernising the tax system. In particular, simplifying tax procedures, rationalising tax rates, and supporting innovation can contribute to a better business environment and increase fiscal efficiency. However, it is important to avoid excessive taxation, which can be a hindrance to economic development [4].

In addition, it is important to ensure transparency and fight corruption in taxation, which will increase confidence in the fiscal system and stimulate business activity. The ability to adapt to global challenges and improve domestic taxation mechanisms will determine the success of Ukraine's tax policy in the context of constant changes in the world and domestic reforms.

The income tax rate in Ukraine varies based on individual and corporate incomes. Additionally, there are social security contributions, excise taxes, and property taxes. The tax code is subject to periodic revisions aimed at enhancing transparency and efficiency. Tax compliance is crucial for businesses and individuals to contribute to the country's financial stability.

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